

CA1  
XC 16  
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HOUSE OF COMMONS OF CANADA  
36th PARLIAMENT, 2nd SESSION

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## MINUTES OF PROCEEDINGS

Sub-Committee  
on

### INTERNATIONAL FINANCIAL REPORTING GUIDELINES AND STANDARDS FOR THE PUBLIC SECTOR

of the

Standing Committee on

### PUBLIC ACCOUNTS

Chair: John Williams, Ref.

### Meeting No. 6

Wednesday, April 5, 2000

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#### OF THE DAY:

matters relating to international financial guidelines and standards for the public sector  
SSES:

*the Auditor General of Canada:*

nis Desautels, Auditor General of Canada;

l Rattray, Assistant Auditor General;

Thompson, Assistant Auditor General.





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-P93

HOUSE OF COMMONS OF CANADA  
36th PARLIAMENT, 2nd SESSION

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**ORDER OF THE DAY:**

Study of matters relating to international financial guidelines and standards for the public sector

**WITNESSES:**

*Office of the Auditor General of Canada:*

L. Denis Desautels, Auditor General of Canada;

David Rattray, Assistant Auditor General;

Ron Thompson, Assistant Auditor General.





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[Home](#)[Committee  
Home Page](#)[Français](#)

## MINUTES OF PROCEEDINGS

Meeting No. 6

Wednesday, April 5, 2000

The Sub-Committee on International Financial Reporting Guidelines and Standards for the Public Sector of the Standing Committee on Public Accounts met at 3:36 p.m. this day, in Room 536, Wellington Building, the Chair, John Williams, presiding.

*Members of the Sub-Committee present:* Mac Harb, Beth Phinney, John Richardson, Benoît Sauvageau and John Williams.

*In attendance: From the Library of Parliament:* Jean Dupuis and Brian O'Neal, Research Officers.

*Witnesses: From the Office of the Auditor General of Canada:* L. Denis Desautels, Auditor General of Canada; Ron Thompson, Assistant Auditor General; and David Rattray, Assistant Auditor General.

Pursuant to its mandate dated Tuesday, December 7, 1999, the Sub-Committee resumed consideration of matters relating to international financial guidelines and standards for the public sector.

Denis Desautels made an opening statement and, with the other witnesses, answered questions.

At 4:52 p.m., the sitting was suspended.

At 4:55 p.m., the sitting resumed.

It was agreed, - That the Sub-Committee proceed to sit *in camera*.

The Sub-Committee resumed debate on the motion moved on Thursday, March 16, 2000 which read as follows:

That the motion adopted March 2 which read as follows: "That the Sub-Committee seek the authority to travel to Washington, D.C. from May 7 to 10, 2000, in relation to its study on international financial reporting guidelines and standards for the public sector and that the necessary staff accompany the Sub-Committee" be rescinded.

At 5:38 p.m., the Sub-Committee adjourned to the call of the Chair.

Bernard G. Fournier  
Clerk of the Sub-Committee





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## MINUTES OF PROCEEDINGS

Sub-Committee  
on

### INTERNATIONAL FINANCIAL REPORTING GUIDELINES AND STANDARDS FOR THE PUBLIC SECTOR

of the

Standing Committee on

### PUBLIC ACCOUNTS

Chair: John Williams, Ref.

### Meeting No. 7

Wednesday, April 12, 2000

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IN CAMERA







[Home](#)[Committee  
Home Page](#)[Français](#)

## MINUTES OF PROCEEDINGS

Meeting No. 7

Wednesday, April 12, 2000

The Sub-Committee on International Financial Reporting Guidelines and Standards for the Public Sector of the Standing Committee on Public Accounts met *in camera* at 3:45 p.m. this day, in Room 306, West Block, the Chair, John Williams, presiding.

*Members of the Sub-Committee present:* Steve Mahoney, Beth Phinney, John Richardson, Benoît Sauvageau, and John Williams.

Pursuant to its mandate dated December 7, 1999, the Sub-Committee resumed consideration of matters relating to travel to Washington, D.C.

The Sub-Committee resumed debate on the motion moved on Thursday, March 16, 2000 which read as follows:

That the motion adopted March 2 which read as follows: "That the Sub-Committee seek the authority to travel to Washington, D.C. from May 7 to 10, 2000, in relation to its study on international financial reporting guidelines and standards for the public sector and that the necessary staff accompany the Sub-Committee" be rescinded.

By unanimous consent, the motion was withdrawn.

It was agreed, - That the Members of the Sub-committee agree that the main purpose of the Sub-Committee travel to Washington, D.C., is to gather information and meet with representatives of Congress, the World Bank, the International Monetary Fund, the General Accounting Office and the Inter-American Bank to identify and discuss the work that has been done and that is currently being undertaken in the development of international financial reporting guidelines and standards for the public sector; and

The Members of the Sub-Committee acknowledge that the travel to Washington will provide an invaluable opportunity for Members to seek out and discuss best practices in the area of financial reporting which could be of benefit to Canada and other countries, and to demonstrate some leadership in the promotion of international standards for the preparation of sound financial statements which are the core fundamental pillars required by governments to combat corruption and bribery.

At 3:49 p.m., the Sub-Committee adjourned to the call of the Chair.

Bernard G. Fournier  
Clerk of the Sub-Committee





